

elimination of intra-company items and shall be accompanied by a statement of consolidation and eliminations or other explanation showing how the consolidated report submitted in compliance with paragraph (a) of this section was developed. Each such supplemental report shall be completed in its entirety wherever applicable to the respective departments, except that any schedule or statement that would be an exact duplicate of the corresponding schedule or statement in the consolidated report may be omitted from the supplemental report if proper annotation is made.

(c) Each company, not itself a communication common carrier, that directly or indirectly controls any communication common carrier that has annual operating revenues equal to or above the indexed revenue threshold shall file annually with the Commission, not later than the date prescribed by the Securities and Exchange Commission for its purposes, two complete copies of any annual report Forms 10-K (or any superseding form) filed with that Commission.

(d) Each miscellaneous common carrier (as defined by § 21.2 of this chapter) with operating revenues for a calendar year in excess of the indexed revenue threshold shall file with the Common Carrier Bureau Chief a letter showing its operating revenues for that year and the value of its total communications plant at the end of that year. Each record carrier with operating revenues for a calendar year in excess of three-fourths of the indexed revenue threshold shall file a letter showing selected income statement and balance sheet items for that year with the Common Carrier Bureau Chief. These letters must be filed by March 31 of the following year.

(e) Each communications common carrier required by order to file a manual allocating its costs between regulated and nonregulated operations shall file, on or before April 1:

(1) A three-year forecast of regulated and nonregulated use of network plant for the current calendar year and the two calendar years following, and investment pool projections and allocations for the current calendar year; and

(2) A report of the actual use of network plant investment for the prior calendar year.

(f) Each local exchange carrier with annual operating revenues equal to or above the indexed revenue threshold shall file, no later than April 1 of each year, reports showing:

(1) Its revenues, expenses and investment for all accounts established in part 32 of this chapter, on an operating company basis,

(2) The same part 32 of this chapter, on a study area basis, with data for regulated and nonregulated operations for those accounts which are related to the carrier's revenue requirement, and

(3) The separations categories on a study area basis, with each category further divided into access elements and a nonaccess interstate category.

(g) Each local exchange carrier with operating revenues for the preceding year that are equal to or above the indexed revenue threshold shall file, no later than April 1 of each year, a report showing for the previous calendar year its revenues, expenses, taxes, plant in service, other investment and depreciation reserves, and such other data as are required by the Commission, on computer media prescribed by the Commission. The total operating results shall be allocated between regulated and nonregulated operations, and the regulated data shall be further divided into the following categories: State and interstate, and the interstate will be further divided into common line, traffic sensitive access, special access and nonaccess.

[28 FR 13214, Dec. 5, 1963, as amended at 49 FR 10122, Mar. 19, 1984; 50 FR 41153, Oct. 9, 1985; 51 FR 37024, Oct. 17, 1986; 52 FR 35918, Sept. 24, 1987; 53 FR 47819, Nov. 28, 1988; 54 FR 49762, Dec. 1, 1989; 58 FR 36143, July 6, 1993; 59 FR 19648, Apr. 25, 1994; 61 FR 50245, Sept. 25, 1996]

§ 43.22 Quarterly reports of communication common carriers.

Each designated interstate carrier with operating revenues for the preceding year that are equal to or above the indexed revenue threshold shall file, by March 31, June 30, September 30, and December 31 of each year, a report showing for the previous calendar quarter its revenues, expenses, taxes, plant

in service, other investment and depreciation reserves, and such other data as are required by the Commission, on computer media prescribed by the Commission. The total operating results shall be allocated between regulated and nonregulated operations, and the regulated data shall be further divided into the following categories: State and interstate, and the interstate will be further divided into the major services.

[61 FR 50246, Sept. 25, 1996]

§ 43.41 Reports on inside wiring services.

Each local exchange carrier with annual operating revenues equal to or above the indexed revenue threshold shall file, within thirty (30) days of its publication or release, a copy of any state or local statute, rule, order, or other document that regulates, or proposes to regulate, the price or prices the local exchange carrier charges for inside wiring services. This rule applies only to the local exchange carrier serving the greatest number of access lines within the portions of the state that are, or would be, subject to the state regulation.

[57 FR 9671, Mar. 20, 1992, as amended at 61 FR 50246, Sept. 25, 1996]

§ 43.43 Reports of proposed changes in depreciation rates.

(a) Each communication common carrier with annual operating revenues equal to or above the indexed revenue threshold and which has been found by this Commission to be a dominant carrier with respect to any communications service shall, before making any change in the depreciation rates applicable to its operated plant, file with the Commission a report furnishing the data described in the subsequent paragraphs of this section, and also comply with the other requirements thereof.

(b) Each such report shall contain the following:

(1) A schedule showing for each class and subclass of plant (whether or not the depreciation rate is proposed to be changed) an appropriate designation therefor, the depreciation rate currently in effect, the proposed rate, and the service-life and net-salvage esti-

mates underlying both the current and proposed depreciation rates;

(2) An additional schedule showing for each class and subclass, as well as the totals for all depreciable plant, (i) the book cost of plant at the most recent date available, (ii) the estimated amount of depreciation accruals determined by applying the currently effective rate to the amount of such book cost, (iii) the estimated amount of depreciation accruals determined by applying the rate proposed to be used to the amount of such book cost, and (iv) the difference between the amounts determined in paragraphs (b)(2) (ii) and (iii) of this section;

(3) A statement giving the reasons for the proposed change in each rate;

(4) A statement describing the method or methods employed in the development of the service-life and salvage estimates underlying each proposed change in a depreciation rate; and

(5) The date as of which the revised rates are proposed to be made effective in the accounts.

(c) Except as specified in paragraphs (c)(1) and (c)(2) of this section, when the change in the depreciation rate proposed for any class or subclass of plant (other than one occasioned solely by a shift in the relative investment in the several subclasses of the class of plant) amounts to twenty percent (20%) or more of the rate currently applied thereto, or when the proposed change will produce an increase or decrease of one percent (1%) or more of the aggregate depreciation charges for all depreciable plant (based on the amounts determined in compliance with paragraph (b)(2) of this section) the carrier shall supplement the data required by paragraph (b) of this section with copies of the underlying studies, including calculations and charts, developed by the carrier to support service-life and net-salvage estimates. If a carrier must submit data of a repetitive nature to comply with this requirement, the carrier need only submit a fully illustrative portion thereof.

(1) A Local Exchange Carrier regulated under price caps, pursuant to §§ 61.41 through 61.49 of this chapter, is